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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 04.12.2025

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

WMP.Nos.52857 & 52858 of 2025

in

WP.Nos.45172 & 45168 of 2025

Sirajudeen Samiudeen

Proprietor of Tvl.Jannath Steels

No.31, 1st floor, Naina nadar Road

Mylapore, Chennai 600 004

... Petitioner in WP.52857/2025

Mohamed Abbas Sirajudeen

...Petitioner in WP.No.52858 /2025

Vs.

1. Deputy Commissioner,

Office of the Principal Commissioner of GST & C. Ex,

Chennai North Commissionerate,

No.26/1, Mahatma Gandhi Road,

Nungambakkam

Chennai 600 034

2.Assistant Commissioner of CGST & Central Excise



Egmore Division, Chennai North Commissionerate,
2054, Block – I 2nd Avenue, 12th Main Road,
Newry Towers Anna Nagar, Chennai 600 040

3. Superintendent of GST & C Ex

Rage-V, Egmore Division
Chennai North Commissionerate,
2054, Block – I, 2nd Avenue, 12th Main Road,
Newry Towers Anna Nagar, Chennai 600 040

4. The State Tax Officer

Mandaveli Zone VII, Chennai East
South Towers, Integrated Commercial Taxes Building
Anna Salai, Nandanam
Chennai 600035.

... Respondents

Prayer in WMP.No.52857/2025: This Writ Miscellaneous Petition is filed under Article 226 of the Constitution of India to implead the State Tax Officer, Mandaveli Zone VII, Chennai East, South Towers, Integrated Commercial Taxes Building, Anna Salai, Nandanam, Chennai 600 035 as 4th Respondent in the present WP.No.45172 of 2025 consequently, amend the cause title in the Writ Petition.

Prayer in WMP.No.52858/2025: This Writ Miscellaneous Petition is filed under Article 226 of the Constitution of India to implead the State Tax Officer, Mandaveli Zone VII, Chennai East, South Towers, Integrated Commercial Taxes Building, Anna Salai, Nandanam, Chennai 600 035 as 4th Respondent in the present WP.No.45168 of 2025 consequently, amend the cause title in the Writ Petition.

Prayer in W.P.No 45172 /2025 : Writ Petition filed under Article 226 of the



Constitution of India, for issuance of a Writ of Certiorari to call for the records relating to the Show Cause Notice No.446/2025-26-HPU under section 74 of GST Act having Reference NO.DIN.20250659TK0000606294 dated 27.06.2025 for the period F.Y.2018-19 onwards signed by the 1st respondent and issued by the 3rd respondent and quash the same.

Prayer in W.P.No.45168/2025 : Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari to call for the records relating to the Show Cause Notice No.452/2025-26-HPU under section 74 of GST Act having Reference NO.DIN.20250659TK0000606294 dated 27.06.2025 for the period F.Y.2018-19 onwards signed by the 1st respondent and issued by the 3rd respondent and quash the same.

For Petitioner : Mr.E.Abdul Wajith
in both cases

For Respondents : Mr.S.M.Deenadayalan
in both cases Senior Standing Counsel

COMMON ORDER

Learned counsel for the Respondents submits that the respondents have no objection for allowing the application for impleading.



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2. Recording the same, these applications stand allowed.

3. The Registry is directed to carry out the necessary corrections and list these cases for final hearing on **08.01.2026**.

4. In the meanwhile, the learned counsel for the Respondents to file a counter.

5. The Interim order already granted by this Court is extended till then.

04.12.2025

C.SARAVANAN.,J

gv



To

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1. Deputy Commissioner,
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Chennai North Commissionerate,
No.26/1, Mahatma Gandhi Road,
Nungambakkam
Chennai 600 034

2. Assistant Commissioner of CGST & Central Excise
Egmore Division, Chennai North Commissionerate,
2054, Block – I 2nd Avenue, 12th Main Road,
Newry Towers Anna Nagar, Chennai 600 040

3. Superintendent of GST & C Ex
Range-V, Egmore Division
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4. The State Tax Officer
Mandaveli Zone VII, Chennai East
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Anna Salai, Nandanam
Chennai 600035

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